

ISD 709

DULUTH PUBLIC SCHOOLS

ADOPTED BUDGET

FY 2012-13

June 19, 2012

**DULUTH PUBLIC SCHOOLS
ISD #709
FISCAL 2013 ADOPTED BUDGET SUMMARY**

	Revenues	Expenditures	Transfers	Projected Excess (Deficit)
General Fund - Unrestricted	\$ 72,908,834	\$ 68,336,753	\$ (3,589,484)	\$ 982,597
General Fund - Restricted	12,529,123	12,529,123		-
Food Service Fund	3,332,047	3,332,047		-
Transportation Fund	5,145,350	6,127,947		(982,597)
Community Services Fund - Unrestricted	2,237,383	2,209,146		28,237
Community Services Fund - Restricted	3,627,798	3,627,798		-
Capital Fund	7,036,734	5,046,638	(1,310,516)	679,580
Building Construction Fund	735,167	36,952,023		(36,216,856)
Debt Service Fund	15,706,821	20,869,838	4,900,000	(263,017)
Internal Service Fund	790,000	790,000		-
Trust and Agency Fund	312,750	250,000		62,750
Student Activities	1,632,390	1,632,390		-
Total of All Funds	\$ 125,994,397	\$ 161,703,703	\$ -	\$ (35,709,306)

Independent School District 709
Combined Revenues Expenditures - General Fund
06/30/2013

	General		Transportation	Capital	Student Activities	Total
	Unrestricted	Restricted				
Revenues						
Local	\$ 8,339,529	\$ 1,432,821	\$ 3,162,230	\$ 1,463,239	\$ 1,632,390	\$ 16,030,209
State	64,569,305	5,077,232	1,963,120	648,495	-	72,258,152
Federal - received through MDE	-	5,884,070	-	151,000	-	6,035,070
Federal - Direct	-	135,000	-	-	-	135,000
Local Sales and Insurance Recovery	-	-	20,000	-	-	20,000
Sale and conversion of assets	-	-	-	4,774,000	-	4,774,000
Total Revenues	\$ 72,908,834	\$ 12,529,123	\$ 5,145,350	\$ 7,036,734	\$ 1,632,390	\$ 99,252,431
Expenditures						
Administration	\$ 4,140,446	\$ 10,000	\$ -	\$ -	\$ -	\$ 4,150,446
District Support Services	3,333,613	300,000	-	-	-	3,633,613
Elementary and Secondary Regular	27,219,044	7,502,831	-	-	1,632,390	36,354,265
Vocational Education	1,141,426	128,000	-	-	-	1,269,426
Special Education	18,446,879	2,784,405	-	-	-	21,231,284
Instructional Support Services	1,242,175	1,803,887	-	-	-	3,046,062
Pupil Support Services	2,164,719	-	6,127,947	-	-	8,292,666
Sites and Buildings	7,437,244	-	-	5,046,638	-	12,483,882
Fiscal and Other Fixed Costs Prog	3,211,207	-	-	-	-	3,211,207
Total Expenditures	\$ 68,336,753	\$ 12,529,123	6,127,947	\$ 5,046,638	\$ 1,632,390	\$ 93,672,851
Operating Excess (Deficit)	\$ 4,572,081	\$ -	\$ (982,597)	\$ 1,990,096	\$ -	\$ 5,579,580
Other Financing Sources (Uses)						
Transfer In	-	-	-	3,589,484	-	3,589,484
Transfer Out	(3,589,484)	-	-	(4,900,000)	-	(8,489,484)
Projected Excess (Deficit) 06/30/12	(300,000)	-	(732,773)	145,597	-	(887,176)
Fund Balance 06/30/11	10,588,694	-	(1,149,777)	(3,788,723)	1,149,583	6,799,777
Fund balance 06/30/13	\$ 11,271,291	\$ -	\$ (2,865,147)	\$ (2,963,546)	\$ 1,149,583	\$ 11,492,181

**Independent School District 709
Combined Revenues Expenditures - Other Funds
06/30/2013**

	Food	Community Education			Building	Debt	Internal	Trust
	Service	Unrestricted	Restricted	Total	Construction	Service	Service	Agency
Revenues								
Local	\$ 16,500	\$ 1,582,583	\$ 374,807	\$ 1,957,390	\$ 409,004	\$ 11,776,871	\$ 790,000	\$ 312,750
State	164,500	654,800	1,362,358	2,017,158	168,063	2,787,000	-	-
Federal - received through MDE	2,021,347	-	14,593	14,593	-	-	-	-
Federal - Direct	-	-	1,876,040	1,876,040	-	1,142,950	-	-
Local Sales and Insurance Recovery	1,129,700	-	-	-	158,100	-	-	-
Total Revenues	\$ 3,332,047	\$ 2,237,383	\$ 3,627,798	\$ 5,865,181	\$ 735,167	\$ 15,706,821	\$ 790,000	\$ 312,750
Expenditures								
Community Education		\$ 2,209,146	\$ 3,627,798	\$ 5,836,944				
Instructional Support Services								
Pupil Support Services	\$ 3,332,047							\$ 250,000
Sites and Buildings					\$ 36,952,023			
Fiscal and Other Fixed Costs Prog						\$ 20,869,838	\$ 790,000	
Total Expenditures	\$ 3,332,047	\$ 2,209,146	\$ 3,627,798	\$ 5,836,944	\$ 36,952,023	\$ 20,869,838	\$ 790,000	\$ 250,000
Operating Excess (Deficit)	\$ -	\$ 28,237	\$ -	\$ 28,237	\$ (36,216,856)	\$ (5,163,017)	\$ -	\$ 62,750
Other Financing Sources (Uses)								
Transfer In								
Transfer Out						4,900,000		
Projected Excess (Deficit) 06/30/12	-	49,101	-	-	(38,666,073)	(2,488,905)	-	-
Fund Balance 06/30/11	706,047	318,751		318,751	80,986,985	8,934,095	-	1,874,530
Fund balance 06/30/13	\$ 706,047	\$ 396,089	\$ -	\$ 346,988	\$ 6,104,056	\$ 6,182,173	\$ -	\$ 1,937,280

**Independent School District 709
General Fund - Unrestricted**

IFAS Pro	Proposed 06/30/13			Adopted 06/30/12			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 8,339,529	\$ 8,339,529		\$ 8,526,875	\$ 8,526,875	-2.20%	
State		64,569,305	64,569,305		63,339,544	63,339,544	1.94%	
Federal - received through MDE			-		1,178,019	1,178,019		
Total Revenues		\$ 72,908,834	\$ 72,908,834		\$ 73,044,438	\$ 73,044,438	-0.19%	
Expenditures								
<u>Administration</u>								
School Board	010	\$ 61,529	\$ 47,100	\$ 108,629	\$ 58,150	\$ 46,100	\$ 104,250	4.20%
Superintendent Office	020	270,944	38,000	308,944	278,649	33,000	311,649	-0.87%
School Operations Administration	030	414,899	199,700	614,599	314,913	199,700	514,613	19.43%
Testing	034		75,000	75,000	-	70,000	70,000	7.14%
Secondary Voc Administration	045	71,158	2,500	73,658	137,334	3,500	140,834	-47.70%
School Administration	050	2,756,773	202,843	2,959,616	2,677,088	167,050	2,844,138	4.06%
Total Administration		\$ 3,575,303	\$ 565,143	\$ 4,140,446	\$ 3,466,134	\$ 519,350	\$ 3,985,484	3.89%
<u>District Support Services</u>								
Elections	100	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 50,000	\$ 50,000	100.00%
Human Resources	105	461,315	101,400	562,715	438,210	102,411	540,621	4.09%
Public Relations	107		73,000	73,000	-	53,000	53,000	37.74%
Business Services	110	297,318	152,436	449,754	289,400	152,436	441,836	1.79%
Budget and Finance	115	643,336	119,825	763,161	604,710	119,125	723,835	5.43%
Management Info Systems	120	7,215	616,785	624,000	-	624,000	624,000	0.00%
Physical Plant Admin	125	507,182	57,276	564,458	425,960	44,693	470,653	19.93%
Print Shop	130	271,719	211,550	483,269	358,655	211,550	570,205	-15.25%
Purchasing/Storeroom	135	362,458	30,798	393,256	375,315	30,000	405,315	-2.98%
Administrative Chargeback's	140	(50,000)	(630,000)	(680,000)	(300,000)	(400,000)	(700,000)	-2.86%
Total District Support Services		\$ 2,500,543	\$ 833,070	\$ 3,333,613	\$ 2,192,250	\$ 987,215	\$ 3,179,465	4.85%

**Independent School District 709
General Fund - Unrestricted**

IFAS Pro	Proposed 06/30/13			Adopted 06/30/12			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Elementary and Secondary Regular Instruction</u>								
Split Grade Stipends	150	\$ 60,342	\$ 60,342	\$ 37,901	\$ 37,901		59.21%	
Secondary Long-term Subs	151	115,090	115,090	115,090	115,090		0.00%	
Kindergarten	201	2,658,669	2,658,669	2,534,334	2,534,334			
Elementary	203	11,263,894	\$ 86,132	11,350,026	11,616,634	\$ 86,313	11,702,947	-3.02%
District Substitutes	205	410,900	7,400	418,300	410,900	7,400	418,300	0.00%
Elementary Long-Term Substitutes	209	95,052		95,052	90,752		90,752	4.74%
Secondary	211	775,040	137,000	912,040	1,026,062	258,600	1,284,662	-29.01%
Visual Art	212	514,009	5,400	519,409	649,703	5,400	655,103	-20.71%
Business	215	248,142	1,700	249,842	324,852	1,700	326,552	-23.49%
English	220	1,822,864	2,800	1,825,664	1,814,358	2,800	1,817,158	0.47%
English as a Second Language	225	90,000	5,425	95,425	96,994	5,425	102,419	-6.83%
Foreign Language	230	833,050	2,500	835,550	913,096	2,500	915,596	-8.74%
Health, Physical Education	240	576,045	400	576,445	886,757	400	887,157	-35.02%
Family Living	250	239,280	4,600	243,880	307,292	4,600	311,892	-21.81%
Industrial Education	255	257,005	4,500	261,505	263,393	4,500	267,893	-2.38%
Math	256	1,716,517	2,550	1,719,067	1,738,395	2,550	1,740,945	-1.26%
Computer science	257		600	600				
Music	258	726,703	10,441	737,144	1,229,168	10,441	1,239,609	-40.53%
Science	260	1,417,957	7,500	1,425,457	1,650,598	7,500	1,658,098	-14.03%
Social Studies	270	1,692,686	2,600	1,695,286	1,668,157	2,600	1,670,757	1.47%
Summer School	286	31,736	1,050	32,786	31,736	1,050	32,786	0.00%
Activity Director	290	191,382		191,382	183,882		183,882	4.08%
Co-Curricular	291	104,055	64,250	168,305	89,477	62,000	151,477	11.11%
Co-Ed Athletics	292	56,197	234,700	290,897	52,704	234,700	287,404	1.22%
Boys Athletics	294	163,365	109,550	272,915	175,739	121,125	296,864	-8.07%
Girls Athletics	296	160,016	101,750	261,766	154,798	101,750	256,548	2.03%
Extra Curricular	298	96,200		96,200	83,019	-	83,019	15.88%
High School Graduation	701		25,000	25,000	-	25,000	25,000	0.00%
College within the Schools	702		85,000	85,000	-	85,000	85,000	0.00%
Total Elem & Secondary Regular Instruction		\$ 26,316,196	\$ 902,848	\$ 27,219,044	\$ 28,145,791	\$ 1,033,354	\$ 29,179,145	-6.72%

**Independent School District 709
General Fund - Unrestricted**

IFAS Pro	Proposed 06/30/13			Adopted 06/30/12			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Vocational Education Instruction</u>								
Agricultural	301	\$ 70,910	\$ 6,950	\$ 77,860	\$ 52,679	\$ 7,550	\$ 60,229	29.27%
Health Occupations	321	84,127	2,000	86,127	87,798	600	88,398	-2.57%
Office Education	341		600	600	-	-	-	
Industrial Education	361	158,421	19,056	177,477	161,296	16,200	177,496	-0.01%
Services	365	247,310	61,252	308,562	263,393	42,660	306,053	0.82%
Special Needs	380	490,000	800	490,800	578,900		578,900	-15.22%
Total Vocational Education Instruction		\$ 1,050,768	\$ 90,658	\$ 1,141,426	\$ 1,144,066	\$ 67,010	\$ 1,211,076	-5.75%
<u>Special Education Instruction</u>								
Special Education	400	\$ 261,461	\$ 340,274	\$ 601,735	\$ 237,334	\$ 332,200	\$ 569,534	5.65%
Speech/Language Impaired	401	1,177,025	2,745	1,179,770	697,482	400	697,882	69.05%
Mild/Moderate Mentally Impaired	402	1,521,533	2,416	1,523,949	1,661,757	2,650	1,664,407	-8.44%
Moderate/Severe Mentally Impaired	403	738,000	19,770	757,770	924,441	2,200	926,641	-18.22%
Physically Impaired	404	289,993	1,335	291,328	264,401	1,750	266,151	9.46%
Deaf	405	701,686	10,881	712,567	710,875	6,650	717,525	-0.69%
Specific Disability	407	2,434,525	26,433	2,460,958	2,427,793	25,200	2,452,993	0.32%
Emotional/Behavioral	408	4,259,384	75,975	4,335,359	4,546,611	44,680	4,591,291	-5.57%
Other Health Problems	410	1,418		1,418	97,598	-	97,598	-98.55%
Autistic	411	1,987,821	6,305	1,994,126	2,196,999	26,200	2,223,199	-10.30%
Early Childhood	412	1,260,082	35,519	1,295,601	1,289,578	24,400	1,313,978	-1.40%
Severely Multiply Impaired	416	265,684	19,027	284,711	163,351	24,140	187,491	51.85%
General Special Education	420	2,837,411	52,439	2,889,850	2,690,453	39,500	2,729,953	5.86%
Special Ed Homebound	430	684		684	12,478	-	12,478	-94.52%
Regular Homebound	431	89,053	28,000	117,053	92,000	28,000	120,000	-2.46%
Total Special Education Instruction		\$ 17,825,760	\$ 621,119	\$ 18,446,879	\$ 18,013,151	\$ 557,970	\$ 18,571,121	-0.67%

**Independent School District 709
General Fund - Unrestricted**

IFAS Pro	Proposed 06/30/13			Adopted 06/30/12			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Instructional Support Services</u>								
General Instructional Support	605	\$ 492,611	\$ -	\$ 492,611	\$ 487,740	\$ -	\$ 487,740	1.00%
Educational Media	620	700,118	7,450	707,568	711,162	7,450	718,612	-1.54%
Teacher Development	641	24,786	17,210	41,996	24,786	17,210	41,996	0.00%
Total Instructional Support Services		\$ 1,217,515	\$ 24,660	\$ 1,242,175	\$ 1,223,688	\$ 24,660	\$ 1,248,348	-0.49%
<u>Pupil Support Services</u>								
Habitat	581	\$ -	\$ 15,000	\$ 15,000	\$ 126,000	\$ 300	\$ 126,300	-88.12%
Counseling and Guidance	710	823,865		823,865	790,179	-	790,179	4.26%
Police Liaison	711		211,000	211,000		211,000	211,000	0.00%
Drop Out Prevention	715	179,902		179,902	173,902	-	173,902	3.45%
Health Services	720	926,452	8,500	934,952	926,452	-	926,452	0.92%
Social worker	740	-	-	-	-	-	-	
Total Pupil Support Services		\$ 1,930,219	\$ 234,500	\$ 2,164,719	\$ 2,016,533	\$ 211,300	\$ 2,227,833	-2.83%
<u>Sites and Buildings</u>								
Operations	805	\$ 3,277,646	\$ 2,283,030	\$ 5,560,676	\$ 3,157,382	\$ 2,328,418	\$ 5,485,800	1.36%
Maintenance	810	1,227,244	649,324	1,876,568	1,220,507	629,595	1,850,102	1.43%
Lease Purchase	850			-	-		-	
Total Sites and Buildings		\$ 4,504,890	\$ 2,932,354	\$ 7,437,244	\$ 4,377,889	\$ 2,958,013	\$ 7,335,902	1.38%

**Independent School District 709
General Fund - Unrestricted**

IFAS Pro	Salary & Benefits	Proposed 06/30/13		Adopted 06/30/12			% Change
		Non-labor	Total	Salary & Benefits	Non-labor	Total	
<u>Fiscal and Other Fixed Cost Programs</u>							
Short Term Debt (Nonbonded Obligations 920		\$ 125,000	\$ 125,000				
Insurance 940		400,000	400,000	\$ 300,000	\$ 300,000		33.33%
Employee Benefits 930	\$ 2,500,000		2,500,000	\$ 2,500,000	2,500,000		0.00%
Unallocated 975	(113,793)	300,000	186,207		250,000	250,000	-25.52%
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Total Fiscal and Other Fixed Cost Programs	\$ 2,386,207	\$ 825,000	\$ 3,211,207	\$ 2,500,000	\$ 550,000	\$ 3,050,000	5.29%
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Total Operating Expenses	\$ 61,307,401	\$ 7,029,352	68,336,753	\$ 63,079,502	\$ 6,908,872	\$ 69,988,374	-2.36%
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Operating Excess (Deficit)			\$ 4,572,081			\$ 3,056,064	49.61%
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Transfer out			(3,589,484)			(2,323,291)	54.50%
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Excess (Deficit)			\$ 982,597			\$ 732,773	-98.60%

**Independent School District 709
General Fund - Restricted**

IFAS Pro	Proposed 06/30/13			Adopted 06/30/12			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 1,432,821	\$ 1,432,821	\$ 1,325,761	\$ 1,325,761		8.08%	
State		5,077,232	5,077,232	4,932,879	4,932,879		2.93%	
Federal - Received through MDE		5,884,070	5,884,070	6,262,269	6,262,269		-6.04%	
Federal - Direct		135,000	135,000	147,617	147,617		-8.55%	
Total Revenues		\$ 12,529,123	\$ 12,529,123	\$ 12,668,526	\$ 12,668,526		(0.01)	
Expenditures								
<u>Administration</u>								
Curriculum	035	\$ 10,000	\$ 10,000					
Total Administration		\$ 10,000	\$ 10,000					
Management Info Systems	120	\$ 98,000	\$ 202,000	\$ 98,000	\$ 202,000	\$ 300,000		
Total District Support Services		\$ 98,000	\$ 202,000	\$ 98,000	\$ 202,000	\$ 300,000		
<u>Elementary and Secondary Regular Instruction</u>								
Elementary	203	\$ 917,553	\$ 40,864	\$ 958,417	\$ 836,892	\$ 48,493	\$ 885,385	8.25%
Title II	204	405,476	174,524	580,000	511,000	89,000	600,000	-3.33%
Area Learning Center	210	1,848,484	40,230	1,888,714	1,746,802	69,794	1,816,596	3.97%
Secondary	211	458,771	69,679	528,450	452,578	54,179	506,757	4.28%
Title I	216	2,068,180	781,820	2,850,000	2,805,373	494,627	3,300,000	-13.64%
Gifted and Talented	218	86,659	32,191	118,850	86,659	35,826	122,485	-2.97%
Music	258		40,000	40,000		30,000	30,000	33.33%
Desegregation	696	365,763	172,637	538,400	464,211	23,102	487,313	10.48%
Total Elementary and Secondary Regular In.		\$ 6,150,886	\$ 1,351,945	\$ 7,502,831	\$ 6,903,515	\$ 845,021	\$ 7,748,536	-3.17%

**Independent School District 709
General Fund - Restricted**

IFAS Pro	Proposed 06/30/13			Adopted 06/30/12			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Vocational Education Instruction</u>								
Special Needs	380	\$ 34,564	\$ 93,436	\$ 128,000	\$ 32,899	\$ 113,100	\$ 145,999	-12.33%
Total Vocational Education instruction		\$ 34,564	\$ 93,436	\$ 128,000	\$ 32,899	\$ 113,100	\$ 145,999	-12.33%
<u>Special Education Instruction</u>								
Speech/Language Impaired	401	\$ -	\$ 2,612	\$ 2,612	\$ -	\$ 18,934	\$ 18,934	-86.20%
Mild/Moderate Mentally Impaired	402	322,456	15,550	338,006	253,070	9,733	262,803	28.62%
Moderate/Severe Mentally Impaired	403	146,365	9,870	156,235	180,460	8,425	188,885	-17.29%
Physically Impaired	404	161,840	7,387	169,227	68,768	2,751	71,519	136.62%
Deaf	405		784	784	7,444	8,098	15,542	-94.96%
Blind	406				52,475	5,600	58,075	-100.00%
Specific Disability	407	254,822	6,725	261,547	86,510	6,197	92,707	182.12%
Emotional/Behavioral	408	318,337	8,140	326,477	292,250	10,420	302,670	7.87%
Autistic	411	354,471	16,985	371,456	227,562	21,189	248,751	49.33%
Early Childhood	412	245,264	37,095	282,359	336,885	133,649	470,534	-39.99%
Severely Multiply Impaired	416	65,239	2,935	68,174	115,701	4,438	120,139	-43.25%
General Special Education	420	726,230	81,298	807,528	652,117	63,146	715,263	12.90%
Total Special Education Instruction		\$ 2,595,024	\$ 189,381	\$ 2,784,405	\$ 2,273,242	\$ 292,580	\$ 2,565,822	8.52%

**Independent School District 709
General Fund - Restricted**

IFAS Pro	Proposed 06/30/13			Adopted 06/30/12			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Instructional Support Services</u>								
Indian Teacher Training	221	\$ 2,632	\$ 67,368	\$ 70,000	\$ 2,632	\$ 67,368	\$ 70,000	0.00%
Desegregation - Special Programs	689	889,218	92,554	981,772	889,218	118,517	1,007,735	-2.58%
Desegregation Staff Development	690	108,205	44,990	153,195	93,474	31,906	125,380	
Indian Education	691	261,370	10,412	271,782	273,946	11,301	285,247	-4.72%
Desegregation Admin	693	145,090	8,980	154,070	145,152	16,418	161,570	-4.64%
Deseg Amer Indian	695	38,451	8,750	47,201	52,498	15,000	67,498	-30.07%
Deseg African Amer	697	38,451	8,750	47,201	49,203	15,000	64,203	-26.48%
Deseg Asian Pacific	698	28,050	8,750	36,800	39,341	15,000	54,341	-32.28%
Deseg Adlante	699	28,116	8,750	36,866	50,412	15,000	65,412	-43.64%
Deseg Recruitment	700		5,000	5,000		6,783	6,783	-26.29%
Total Instructional Support Services		\$ 1,539,583	\$ 264,304	\$ 1,803,887	\$ 1,595,876	\$ 312,293	\$ 1,908,169	-5.47%
Total Expenditures		\$ 10,418,057	\$ 2,111,066	\$ 12,529,123	\$ 10,903,532	\$ 1,764,994	\$ 12,668,526	-1.10%
Operating Excess (Deficit)			\$ -			\$ -		-

**Independent School District 709
Food Service Fund**

IFAS Pro	Proposed 06/30/13			Adopted 06/30/12			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 16,500	\$ 16,500		\$ 18,970	\$ 18,970	100.00%	
State		164,500	164,500		148,000	148,000	11.15%	
Federal - Received through MDE		2,021,347	2,021,347		2,015,000	2,015,000	0.31%	
Local Sales and Insurance Recovery		1,129,700	1,129,700		1,124,003	1,124,003	0.51%	
Total Revenues		\$ 3,332,047	\$ 3,332,047		\$ 3,305,973	\$ 3,305,973	0.79%	
Expenditures								
<u>Pupil Support Services</u>								
Food services	770	\$ 1,370,986	\$ 1,961,061	\$ 3,332,047	\$ 1,367,365	\$ 1,938,608	\$ 3,305,973	0.79%
Total Expenditures		\$ 1,370,986	\$ 1,961,061	\$ 3,332,047	\$ 1,367,365	\$ 1,938,608	\$ 3,305,973	0.79%
Operating Excess (Deficit)			\$ -			\$ -		

**Independent School District 709
Transportation Fund**

IFAS Pro	Proposed 06/30/13			Adopted 06/30/12			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 3,162,230	\$ 3,162,230		\$ 3,200,870	\$ 3,200,870	-1.21%	
State		1,963,120	1,963,120		1,459,000	1,459,000	34.55%	
Local Sales and Insurance Recovery		20,000	20,000			-		
Total Revenues		\$ 5,145,350	\$ 5,145,350		\$ 4,659,870	\$ 4,659,870	10.42%	
Expenditures								
<u>Pupil Support Services</u>								
Pupil Transportation	760	\$ 1,880,960	\$ 4,246,987	\$ 6,127,947	\$ 1,827,870	\$ 3,564,773	\$ 5,392,643	13.64%
Total Pupil Support Services		\$ 1,880,960	\$ 4,246,987	\$ 6,127,947	\$ 1,827,870	\$ 3,564,773	\$ 5,392,643	13.64%
Total Expenditures		\$ 1,880,960	\$ 4,246,987	\$ 6,127,947	\$ 1,827,870	\$ 3,564,773	\$ 5,392,643	13.64%
Operating Excess (Deficit)			\$ (982,597)			\$ (732,773)	34.09%	

**Independent School District 709
Community Education Unrestricted**

IFAS Pro	Proposed 06/30/13			Adopted 06/30/12			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 1,582,583	\$ 1,582,583	\$ 2,167,475	\$ 2,167,475		-26.98%	
State		654,800	654,800	739,780	739,780		-11.49%	
Federal - received through MDE		-	-	1,293,595	1,293,595			
Total Revenues		\$ 2,237,383	\$ 2,237,383	\$ 4,200,850	\$ 4,200,850		-46.74%	
<u>Community Education and Services</u>								
General Community Education	505	\$ 415,284	\$ 283,743	\$ 699,027	\$ 418,569	\$ 273,825	\$ 692,394	0.96%
Drivers Education	506	70,431	36,790	107,221	87,031	36,790	123,821	-13.41%
Volunteer Services	507	75,665		75,665	72,073	-	72,073	4.98%
After School Enrichment	508	44,293	10,300	54,593	43,847	10,300	54,147	0.82%
Adults with Disabilities	510	62,623	4,120	66,743	55,880	4,120	60,000	11.24%
Adult Basic and Continuing Education	520	352,070	48,930	401,000	365,850	48,930	414,780	-3.32%
Children with Disabilities	570	69,171	8,800	77,971	69,171	8,800	77,971	0.00%
Latchkey	571	479,764	71,300	551,064	456,059	69,348	525,407	4.88%
Youth Development/MN Youth Alliance	585	86,352	-	86,352	1,754,072	271,790	2,025,862	-95.74%
Nursery Program	591	49,210	300	49,510	44,994	300	45,294	9.31%
Early Childhood Screening	595	37,000	3,000	40,000	57,000	3,000	60,000	-33.33%
Total Expenditures		\$ 1,741,863	\$ 467,283	\$ 2,209,146	\$ 3,424,546	\$ 727,203	\$ 4,151,749	-46.79%
Operating Excess (Deficit)			\$ 28,237			\$ 49,101		

**Independent School District 709
Community Education - Restricted**

IFAS Pro	Proposed 06/30/13			Adopted 06/30/12			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 374,807	\$ 374,807		\$ 361,391	\$ 361,391	3.71%	
State		1,362,358	1,362,358		1,419,257	1,419,257	-4.01%	
Federal - Received through MDE		14,593	14,593		15,000	15,000	-2.71%	
Federal - Direct		1,876,040	1,876,040		1,925,136	1,925,136	-2.55%	
Total Revenues		\$ 3,627,798	\$ 3,627,798		\$ 3,720,784	\$ 3,720,784	-2.50%	
<u>Community Education and Services</u>								
Adult Basic and Continuing Education	520	\$ 30,865	\$ 11,728	\$ 42,593	\$ 29,300	\$ 13,700	\$ 43,000	-0.95%
Early Childhood Program	580	2,844,683	248,222	3,092,905	2,844,446	320,054	3,164,500	-2.26%
Non Public Aid	590	146,096	154,371	300,467	136,939	184,966	321,905	-6.66%
School (Learning) Readiness	596	184,643	7,190	191,833	179,947	11,432	191,379	0.24%
Total Expenditures		\$ 3,206,287	\$ 421,511	\$ 3,627,798	\$ 3,190,632	\$ 530,152	\$ 3,720,784	-2.50%
Operating Excess (Deficit)			\$ -			\$ -	0.00%	

**Independent School District 709
Capital Fund**

IFAS Pro	Salary & Benefits	Proposed 06/30/13		Salary & Benefits	Adopted 06/30/12		% Change	
		Non-labor	Total		Non-labor	Total		
Revenues								
Local		\$ 1,463,239	\$ 1,463,239		\$ 1,507,828	\$ 1,507,828	-2.96%	
State		648,495	648,495		665,312	665,312	-2.53%	
Local Sales and Insurance Recovery		151,000	151,000		96,000	96,000	57.29%	
Sales and conversion of assets		4,774,000	4,774,000		4,774,000	4,774,000	0.00%	
		<hr/>			<hr/>			
Total Revenues		\$ 7,036,734	\$ 7,036,734		\$ 7,043,140	\$ 7,043,140	-0.09%	
Expenditures								
<u>Administration</u>								
School Operations Administration	030	\$ 320,000	\$ 320,000		\$ 310,000	\$ 310,000		
		<hr/>			<hr/>			
Total Administration		\$ 320,000	\$ 320,000		\$ 310,000	\$ 310,000		
<u>District Support Services</u>								
Business Services	110	\$ -	\$ 30,000	\$ -	\$ 10,000	\$ 10,000	200.00%	
Management Info Systems	120	1,121,243	576,000	1,697,243	1,202,599	600,000	1,802,599	-5.84%
Purchasing/Storeroom	135		-			27,000	27,000	-100.00%
		<hr/>			<hr/>			
Total District Support Services		\$ 1,121,243	\$ 606,000	\$ 1,727,243	\$ 1,202,599	\$ 637,000	\$ 1,839,599	-6.11%
<u>Sites and Buildings</u>								
Operations	805	\$ -	\$ 22,000	\$ -	\$ 22,000	\$ 22,000	0.00%	
Maintenance	810		78,303	78,303		97,541	97,541	-19.72%
Capital Facilities	850		2,899,092	2,899,092		2,875,716	2,875,716	0.81%
		<hr/>			<hr/>			
Total Sites and Buildings		\$ -	\$ 2,999,395	\$ 2,999,395	\$ -	\$ 2,995,257	\$ 2,995,257	0.14%
		<hr/>			<hr/>			
Total Capital Expenditures		\$ 1,121,243	\$ 3,925,395	\$ 5,046,638	\$ 1,202,599	\$ 3,942,257	\$ 5,144,856	-1.91%
Operating Excess (Deficit)			\$ 1,990,096			\$ 1,898,284		
Transfer In			3,589,484			2,323,291		
Transfer Out			(4,900,000)			(4,587,733)		
			<hr/>			<hr/>		
Projected Excess (Deficit)			\$ 679,580			\$ (366,158)		

**Independent School District 709
Building Construction Fund**

IFAS Pro	Proposed 06/30/13			Adopted 06/30/12			% Change
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
Revenues							
Local		\$ 409,004	\$ 409,004	\$ 168,064	\$ 168,064		143.36%
State		168,063	168,063	168,450	168,450		-0.23%
Local Sales and Insurance Recovery		158,100	158,100		-		
Total Revenues		\$ 735,167	\$ 735,167	\$ 336,514	\$ 336,514		118.47%
Expenditures							
<u>Sites and Buildings</u>							
Capital Facilities	850	\$ 120,519	\$ 1,186,988	\$ 124,172	\$ 212,742	\$ 336,914	288.08%
Building Construction - alternative facilities	870		10,348,379		500,000	500,000.00	1969.68%
Building Construction - general fund	871		-		4,700,000	4,700,000.00	
Building Construction - lease levy	872		-		28,125,000	28,125,000.00	
Building Construction - cop	873		3,338,423		24,482,000	24,482,000.00	-86.36%
	875		3,174,926				
	876		201,906				
	877		6,012,856				
	878		12,568,026				
Total Expenditures		\$ 120,519	\$ 36,831,504	\$ 124,172	\$ 58,019,742	\$ 58,143,914	-36.45%
Operating Excess (Deficit)			\$ (36,216,856)			\$ (57,807,400)	-37.35%

**Independent School District 709
Debt Service Fund**

	IFAS Pro	Proposed 06/30/13			Adopted 06/30/12			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
Revenues								
Local		\$ 11,776,871	\$ 11,776,871	\$ 11,139,461	\$ 11,139,461		5.72%	
State		2,787,000	2,787,000	2,817,450	2,817,450		-1.08%	
Federal - Direct		1,142,950	1,142,950	1,164,015	1,164,015		100.00%	
Total Revenues		\$ 15,706,821	\$ 15,706,821	\$ 15,120,926	\$ 15,120,926		3.87%	
Expenditures								
<u>Fiscal and Other Fixed Cost Programs</u>								
Retirement of Long-Term Debt	910		\$ 20,869,838	\$ 19,893,518	\$ 19,893,518		4.91%	
Total Expenditures			\$ 20,869,838	\$ 19,893,518	\$ 19,893,518		4.91%	
Operating Excess (Deficit)			\$ (5,163,017)		\$ (4,772,592)		8%	
Transfer In			4,900,000		4,587,733			
Projected Excess (Deficit)			\$ (263,017)		\$ (184,859)			

**Independent School District 709
Internal Service Fund**

	IFAS Pro	Proposed 06/30/13		Adopted 06/30/12			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	
Revenues							
Local		\$ 790,000	\$ 790,000	\$ -	\$ -		
Total Revenues		\$ 790,000	\$ 790,000	\$ -	\$ -		
Expenditures							
<u>Fiscal and Other Fixed Cost Programs</u>							
Unallocated		\$ 790,000	\$ 790,000	\$ -	\$ -		
Total Expenditures		\$ 790,000	\$ 790,000	\$ -	\$ -		
Operating Excess (Deficit)			\$ -		\$ -		
Transfer In							
Projected Excess (Deficit)			\$ -		\$ -		

**Independent School District 709
Trust and Agency Fund**

	IFAS Pro	Proposed 06/30/13			Adopted 06/30/12			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
Revenues								
Local			\$ 312,750	\$ 312,750		\$ 325,000	\$ 325,000	-3.77%
Total Revenues			\$ 312,750	\$ 312,750		\$ 325,000	\$ 325,000	-3.77%
Expenditures								
<u>Pupil Support Services</u>								
Retirees' Trust	792	\$ 250,000	\$ -	\$ 250,000	\$ 200,000	\$ -	\$ 200,000	25.00%
Total Expenditures		\$ 250,000	\$ -	\$ 250,000	\$ 200,000	\$ -	\$ 200,000	25.00%
Operating Excess (Deficit)				\$ 62,750			\$ 125,000	-49.80%

**Independent School District 709
Student Activities Fund**

IFAS Pro	Salary & Benefits	Proposed 06/30/13		Salary & Benefits	Adopted 06/30/12		% Change
		Non-labor	Total		Non-labor	Total	
Revenues							
Local		\$ 1,632,390	\$ 1,632,390		\$ 1,314,405	\$ 1,314,405	24.19%
Total Revenues		<u>\$ 1,632,390</u>	<u>\$ 1,632,390</u>		<u>\$ 1,314,405</u>	<u>\$ 1,314,405</u>	24.19%
Expenditures							
<u>Elementary and Secondary Regular Instruction</u>							
Elementary	203	\$ 131,828	\$ 131,828	\$ -	\$ 126,339	\$ 126,339	4.34%
Co-Curricular Activity	291	1,016,488	1,016,488	-	802,628	802,628	26.64%
Boys Athletic	294	168,738	168,738	-	94,136	94,136	79.25%
Girls Athletic	296	38,557	38,557	-	25,545	25,545	50.94%
Extra-Curricular Activity	298	276,779	276,779	-	265,757	265,757	4.15%
Total Expenditures		<u>\$ 1,632,390</u>	<u>\$ 1,632,390</u>	<u>\$ -</u>	<u>\$ 1,314,405</u>	<u>\$ 1,314,405</u>	24.19%
Operating Excess (Deficit)			<u>\$ -</u>		<u>\$ -</u>		-